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BY HAND

Dockets Management Branch (HFA-305)
Food and Drug Administration
Department of Health and Human Services
5630 Fishers Lane, Room 1061
Rockville, MD 20852

Re: ANDA Suitability Petitions Submitted by Nico Worldwide LLC,
Docket Nos. 2004P-0280, 2004P-0281, and 2004P-0282

Dear Sir or Madam:

On behalf of GlaxoSmithKline Consumer Healthcare, LP ("GSK"), I am writing to urge the Food and Drug Administration ("FDA") to deny the above-referenced suitability petitions filed by NicoWorldwide LLC. These petitions were received by FDA on July 6, 2004. In these three petitions, Nico Worldwide requests FDA to allow the submission and filing of an abbreviated new drug application ("ANDA") for bottled liquid products containing nicotine polacrilex (2004P-0280/CP1), nicotine (2004P-0281/CP1), and nicotine bitartrate (2004P-0282/CP1). Nico Worldwide seeks permission to market each of these products in two different concentrations: 2 mg base per 240 mL oral solution and 4 mg base per 240 mL oral solution. In support of these petitions, Nico Worldwide has indicated that each product would be formulated as a pre-diluted base form version of GSK's lozenge product, Commit®. Nico Worldwide proposes to use GSK's labeling and indications for Commit with additional instructions relating to use of its oral nicotine solution.

Under Section 505(j)(2)(C) of the FDCA, FDA may grant a suitability petition allowing for a change in the active ingredient, dosage form, route of administration, or strength from that of a listed drug where the agency finds that investigations need not be conducted to show the safety and effectiveness of the proposed new product. 21 U.S.C. § 355(j)(2)(C)(i). In addition, for proposed drug products involving a different active ingredient from the reference drug, FDA must decline to grant a suitability petition if it finds that the product may not be "adequately evaluated" on the basis of information submitted in an ANDA. 21 U.S.C. § 355(j)(2)(C)(ii). As set forth below briefly, the liquid nicotine products for which Nico Worldwide would seek

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approval under an ANDA raise numerous issues that can only be resolved (if at all) through full clinical studies and filing of a complete New Drug Application ("NDA").

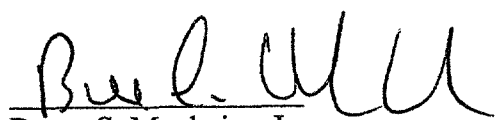
Indeed, when applicants have previously sought to obtain approval of different dosage forms of Nicotine Replacement Therapy ("NRT") products (e.g., gum, inhaler, patch, lozenge), FDA has consistently required such companies to file a full NDA. For example, when GSK sought approval to market Commit, complete safety and efficacy trials were required because use of this lozenge product and its delivery of nicotine differed from that of Nicorette® – GSK's gum product. Such studies were undertaken even though nicotine from both types of products is absorbed in the oral cavity through the buccal mucosa. Thus, if FDA reached that decision with respect to Commit and Nicorette, GSK does not understand how the agency could approve a suitability petition or an ANDA for a proposed product where absorption of the active ingredient through ingestion is entirely different from that of the reference listed drug.

That is particularly true where, as here, the liquid nicotine products proposed by Nico Worldwide raise a host of additional issues that cannot possibly be resolved through submission and review of an ANDA. For example, what is the proper dose of nicotine that an individual is meant to receive, and over what period of time, from liquid nicotine products? Both Commit and Nicorette provide for nicotine delivery over a period of 15-30 minutes. Yet, it is entirely unclear whether that period of time would be appropriate for nicotine ingested through a liquid product. Moreover, gastric exposure to a full dose of nicotine is very different from buccal absorption with some swallowing. Nevertheless, the ANDAs for Nico Worldwide's proposed products would not address the toxicity issues arising from ingestion of nicotine into the gut. Still other salient issues implicated by such an application would stem from differences in the active and inactive ingredients, the potential for abuse and misuse of a bottled liquid nicotine product, and adoption of effective child resistant packaging requirements.

While these examples are not meant to be exhaustive, they certainly illustrate the fact that a liquid nicotine product would prompt a number of questions about safety and efficacy that cannot be answered by reference to pre-clinical data and clinical studies developed for Commit. They also demonstrate that the labeling for Commit would not be suitable for the products contemplated by Nico Worldwide. Accordingly, GSK respectfully urges FDA to decline these suitability petitions and, instead, require submission of a full NDA for any liquid nicotine product manufactured or marketed by the petitioner.

Thank you for your consideration of these comments.

Sincerely,



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